

DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATIONS

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,
and

I believe I am an original, first and joint inventor of the subject matter which is claimed
and for which a patent is sought on the invention entitled

HIGH DRUG LOAD ACID LABILE PHARMACEUTICAL
COMPOSITION

the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above identified
specification, including the claims.

I acknowledge my duty to disclose all information which is known by me to be material to
the patentability of this application as defined in 37 C.F.R. §1.56.

I hereby claim the benefit under 35 U.S.C. §119(a)-(d) or §365(b) of any foreign
application(s) for patent or inventor's certificate listed below and under 35 U.S.C. §365(a) of any
PCT international application(s) designating at least one country other than the United States
listed below and have also listed below any foreign application(s) for patent or inventor's
certificate or any PCT international application(s) designating at least one country other than the
United States for the same subject matter and having a filing date before that of the application
the priority of which is claimed for that subject matter:

None

I hereby claim the benefit under 35 USC §119(e) of any United States provisional
application(s) listed below:

None

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s) listed
below and under 35 U.S.C. §365(c) of any PCT international application(s) designating the

United States listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in said prior application(s) in the manner required by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose all information known by me to be material to patentability as defined in 37 C.F.R. §1.56 which became available between the filing date(s) of the prior application(s) and the national or PCT international filing date of this application:

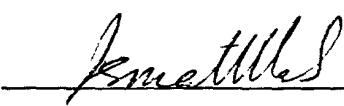
<u>United States Application No.</u>	<u>United States Filing or §371 Date</u>	<u>Status or U.S. Patent No.</u>	<u>International Application No.</u>	<u>International Filing Date</u>
09/083,597	May 22, 1998	Abandoned	--	--
09/408,385	September 29, 1999	Abandoned	--	--
09/735,059	December 12, 2000	Pending	--	--

I hereby appoint the attorneys and agents associated with **Customer No. 23914**, respectively and individually, as my attorneys and agents, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

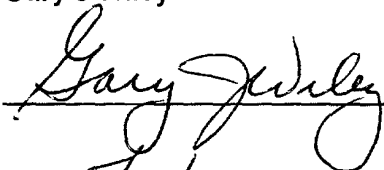
Please address all communications to the address associated with **Customer No. 23914**, which is currently Marla J. Mathias, Bristol-Myers Squibb Company, Patent Department, P.O. Box 4000, Princeton, NJ 08543-4000.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. §1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FIRST JOINT INVENTOR:

Full name : Ismat Ullah
Signature : 
Date : 5/2/01
(MM/DD/YY)
Citizenship : United States of America
Residence : Cranbury, New Jersey
P.O. Address : 2 Mockingbird Court
Cranbury, New Jersey 08152

SECOND JOINT INVENTOR:

Full name : Gary J Wiley
Signature : 
Date : 5/2/01
(MM/DD/YY)
Citizenship : United States of America
Residence : Jackson, New Jersey
P.O. Address : 72 Tuscany Drive
Jackson, New Jersey 08527

IMPORTANT: Before this declaration is signed, the patent application (the specification, the claims and this declaration) must be read and understood by each person signing it, and no changes may be made in the application after this declaration has been signed.

ACKNOWLEDGMENT

State of New Jersey

County of Middlesex)

SS:

On this 2 day of May 2001, before me

_____, the undersigned, personally appeared _____,

to me known to be the person of that name mentioned in, and who executed the foregoing Assignment and acknowledged that he executed it.

Consuelo Ramos
Notary Public

COMMISSION EXPIRES: _

CONSUELO RAMOS
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires Mar. 27, 2002

ACKNOWLEDGMENT

State of New Jersey

County of Middlesex)

SS:

On this 2 day of May 2001, before me

_____, the undersigned, personally appeared _____,

to me known to be the person of that name mentioned in, and who executed the foregoing Assignment and acknowledged that he executed it.

Consuelo Ramos
Notary Public

COMMISSION EXPIRES: _

CONSUELO RAMOS
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires Mar. 27, 2002